



January 13, 2015

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## SENATE BILL No. 205

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DIGEST OF SB 205 (Updated January 12, 2015 12:19 pm - DI 92)

**Citations Affected:** IC 6-1.1.

**Synopsis:** Soil productivity factors. Provides that the soil productivity factors used for the March 1, 2011, assessment of agricultural land must be used for the March 1, 2015, assessment date. Specifies that new soil productivity factors shall be used for assessment dates occurring after March 1, 2015.

**Effective:** January 1, 2015 (retroactive).

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January 6, 2015, read first time and referred to Committee on Agriculture.  
January 12, 2015, reported favorably — Do Pass; reassigned to Committee on Tax & Fiscal Policy.

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SB 205—LS 6586/DI 73





January 13, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## SENATE BILL No. 205

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1       SECTION 1. IC 6-1.1-4-13, AS AMENDED BY P.L.85-2014,  
2       SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2015 (RETROACTIVE)]: Sec. 13. (a) In assessing or  
4       reassessing land, the land shall be assessed as agricultural land only  
5       when it is devoted to agricultural use.  
6       (b) The department of local government finance shall give written  
7       notice to each county assessor of:  
8               (1) the availability of the United States Department of  
9               Agriculture's soil survey data; and  
10              (2) the appropriate soil productivity factor for each type or  
11              classification of soil shown on the United States Department of  
12              Agriculture's soil survey map.  
13       All assessing officials and the property tax assessment board of appeals  
14       shall use the data in determining the true tax value of agricultural land.  
15       However, notwithstanding the availability of new soil productivity  
16       factors and the department of local government finance's notice of the

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1 appropriate soil productivity factor for each type or classification of  
2 soil shown on the United States Department of Agriculture's soil survey  
3 map for the March 1, 2012, assessment date, the soil productivity  
4 factors used for the March 1, 2011, assessment date shall be used for  
5 the March 1, 2012, assessment date, the March 1, 2013, assessment  
6 date, ~~and the March 1, 2014, assessment date,~~ **and the March 1, 2015,**  
7 **assessment date.** New soil productivity factors shall be used for  
8 assessment dates occurring after March 1, ~~2014,~~ **2015.**

9 (c) The department of local government finance shall by rule  
10 provide for the method for determining the true tax value of each parcel  
11 of agricultural land.

12 (d) This section does not apply to land purchased for industrial,  
13 commercial, or residential uses.

14 SECTION 2. **An emergency is declared for this act.**



## COMMITTEE REPORT

Madam President: The Senate Committee on Agriculture, to which was referred Senate Bill No. 205, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Tax & Fiscal Policy.

(Reference is to SB 205 as introduced.)

LEISING, Chairperson

Committee Vote: Yeas 6, Nays 0

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